## **REMARKS**

Entry of the foregoing, re-examination and reconsideration of the subject matter identified in caption, pursuant to and consistent with 37 C.F.R. §1.116, and in light of the remarks which follow, are respectfully requested.

In an effort to expedite prosecution and obtain a quick allowance, Applicant has inserted the feature of claim 2 into claim 1 and has canceled claims 2 and 8.

The addition of a feature from a dependent claim into the independent claim does not raise a new issue and the amendment should be entered.

Applicant has reviewed the Examiner's comments in the attachment to the Advisory Action mailed November 4, 2004, and submits the following remarks.

As previously noted, Haines et al. '973 characterizes the facing materials as having high air flow resistances (column 1, lines 12 and 15; column 6, lines 11, 15-16 and 20), whereas claim 1 characterizes the air flow resistance of the facing materials as a relatively low value. Claim 1 now specifies that the relatively low value is in the range of around 100 to 500 MKS Rayls. When the total system air flow resistance and the air flow resistance of the facing material are maintained within the ranges of the present claims, the system exhibits optimized sound absorption performance over a wide range of frequencies. It has been observed that facing materials with high air flow resistance tend to act as deflectors rather than contributing to sound absorption (note page 9, lines 1-5 of the specification).

Kraft et al. '787 discloses sound absorbers where the honeycomb insulation substrate has an air flow resistance of about 20 to 120 CGS Rayls (i.e., 200 to 1200 MKS Rayls which is characterized in the Advisory Action as an absorber material

having high airflow resistance. Since the objective of Haines et al. '973 is to improve the low air flow resistance of insulative substrates by laminating thereto a facing material having high air flow resistance, there would have been no motivation to substitute the honeycomb substrate of Kraft et al. '787 having a high air flow resistance to begin with.

Instant claim 5 is directed to a system composed of at least one ceiling tile.

Kraft et al. '787 is directed to sound and noise suppressors for aircraft turbine engines. While Haines et al. '973 mentions ceiling panels, those of ordinary skill in the relevant art would not be likely to seek improvements in the sound absorption of relatively thin ceiling tiles by looking in the direction of relatively thick honeycomb panels used in the air ducts of gas turbine engines as in Kraft et al. '787.

Applicant respectfully requests reconsideration of the remaining claims. If the Examiner has any recommendations for amending the claims to place the application in allowable condition, she is requested to contact the undersigned.

Attorney's Docket No. JM 7120 Application No. <u>09/845,791</u> Page 6

From the foregoing, further and favorable action in the form of a Notice of Allowance is believed to be next in order and such action is earnestly solicited. If there are any questions concerning this paper or the application in general, the Examiner is invited to telephone the undersigned.

By:

Respectfully submitted,

JOHNS MANVILLE

Date: November 30, 2004

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